DOCKET NO: 208954US2RD CONT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

RE APPLICATION OF

HIDEAKI FUKUZAWA ET AL. : EXAMINER: BERNATZ, K. M.

SERIAL NO: 09/973,235

RCE FILED: HEREWITH : GROUP ART UNIT: 1773

FOR: MAGNETORESISTANCE EFFECT

ELEMENT, MAGNETIC HEAD, MAGNETIC HEAD ASSEMBLY, MAGNETIC STORAGE SYSTEM

AMENDMENT FILED CONCURRENTLY WITH REQUEST FOR CONTINUED EXAMINATION UNDER 37 C.F.R. § 1.114

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Final Office Action dated April 4, 2005, please amend the aboveidentified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 18 of this paper.